

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4060. PAYMENT FOR CREDIT PURCHASES.

Reference: Sections 30167 and 30168, Revenue and Taxation Code.

Payment for all deferred payment purchases of tax stamps or meter register settings made during each calendar month must be made at the designated location where the purchases were made, and must be made by the 25th day of the calendar month following the month in which the purchases were made. Remittance for such purchases shall be made payable to "State Board of Equalization." The privilege of making deferred payment purchases shall be suspended as long as a delinquent balance is owing therefor.

History: Adopted September 13, 1961.

Amended January 12, 1968.

Amended October 10, 1968, effective November 13, 1968.

Amended September 26, 2001, effective February 15, 2002. Replaced "indicia" with "stamps or meter register settings" and "bank branch location" with "designated location".